

State of South Dakota

SEVENTY-SECOND SESSION LEGISLATIVE ASSEMBLY, 1997

780A0383

SENATE BILL NO. 156

Introduced by: Senators Whiting, Aker, Brown (Arnold), Dennert, Drake, Dunn (Rebecca),
Ham, Johnson (William), Kleven, Staggers, and Thompson and Representatives
Jorgensen, Apa, Brosz, Hassard, and Madden

1 FOR AN ACT ENTITLED, An Act to revise the definition of a single-family occupied dwelling.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That § 10-13-39 be amended to read as follows:

4 10-13-39. Each owner-occupied single-family dwelling in this state is specifically classified
5 for the purpose of taxation. For the purposes of this section, an owner-occupied single-family
6 dwelling is a house, condominium apartment, town house, town home, and manufactured or
7 mobile home as defined in § 32-3-1, which is assessed and taxed as a separate unit, including an
8 attached or unattached garage and the parcel of land upon which the structure is situated as
9 recorded in the records of the director of equalization and the portion of any property, building,
10 or structure that is used as residential housing. ~~The owner of each owner-occupied single-family~~
11 ~~dwelling shall receive a twenty percent credit toward the property taxes, except special~~
12 ~~assessments, payable in 1996.~~ A person may ~~receive a credit on~~ only have one dwelling or
13 portion of any property, building, or structure classified as an owner-occupied single-family
14 dwelling ~~per year.~~

15 Section 2. That § 10-13-40 be amended to read as follows:

1 10-13-40. To be eligible for a property classification pursuant to § 10-13-39, the owner of
2 each owner-occupied dwelling, as defined in § 10-13-39, shall submit a certificate to the county
3 director of equalization stating such person is the owner and occupant of the dwelling as of the
4 assessment date pursuant to § 10-6-2. The owner shall state on the certificate the portion of the
5 property, building, or structure occupied by the owner as the owner's residence if it is less than
6 fifty percent of the property, building, or structure. The valuation of the owner-occupied portion
7 of the property, building, or structure shall be proportionate to the portion of the property,
8 building, or structure occupied by the owner. The owner-occupant shall submit the certificate
9 by March fifteenth. The owner of each manufactured or mobile home as defined in § 32-3-1,
10 shall submit a certificate to the county director of equalization stating such person is the owner
11 and occupant of the dwelling as of the assessment date. The owner-occupant of each
12 manufactured or mobile home shall submit the certificate during the time of registration pursuant
13 to §§ 10-9-3 to 10-9-4, inclusive. The owner-occupant shall sign the certificate under penalty
14 of perjury. If the director of equalization classifies the property as owner-occupied single-family
15 dwelling, it shall retain the classification until such time as the property ownership is transferred
16 or the property has a change in use. The Department of Revenue shall prescribe the form of the
17 certificate. Appeals regarding the owner-occupied classification shall be made directly to the
18 county board of equalization pursuant to § 10-11-23.